

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Twenty-Third Omnibus Objection**

Four Hundred Twenty-Third Omnibus Objection  
Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1 AGRAIT ZAPATA, MILAGROS PO BOX 1299 SAN GERMAN, PR 00683	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	64173	Undetermined*	AGRAIT ZAPATA, MILAGROS PO BOX 1299 SAN GERMÁN, PR 00683	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	66020	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
2 AGRAIT ZAPATA, WILMA E PO BOX 3022 SAN GERMAN, PR 00683-3022	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	92215	Undetermined*	AGRAIT ZAPATA, WILMA E P.O. BOX 3022 SAN GERMAN, PR 00683-3022	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	55500	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
3 ARISTUD RIVERA, MARISOL 210 CALLE LAS CUEVAS LOS GONZALEZ TRUTILLO ALTO, PR 00976	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	145166	\$ 30,000.00	ARISTUD RIVERA, MARISOL LOS GONZALES 2-210 LAS CUEVAS TRUJILLO ALTO, PR 00976	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	156018	\$ 30,000.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
4 ARROYO CANDELARIO, JORGE COLINAS DEL OESTE CALLE 9 E-13 HORMIGUEROS, PR 00660	05/21/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	17492	Undetermined*	ARROYO CANDELARIO, JORGE COLINAS DEL OESTE E 13 CALLE 9 HORMIGUEROS, PR 00660	05/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	30158	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
5 ARROYO CANDELARIO, JORGE COLINAS DEL OESTE E13 CALLE 9 HORMIGUEROS, PR 00660-1924	05/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	27841	Undetermined*	ARROYO CANDELARIO, JORGE COLINAS DEL OESTE E 13 CALLE 9 HORMIGUEROS, PR 00660	05/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	30158	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									

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NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
6 ARROYO PEREZ, ANTONIA HC-1 BOX 7841 VILLALBA, PR 00766	06/26/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	94812	Undetermined*	ARROYO PEREZ, ANTONIA HC-1 BOX 7841 VILLALBA, PR 00766	06/26/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	93044	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
7 ASTACIO CORREA, ILEANA PO BOX 146 SALINAS, PR 00751	06/07/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	52290	Undetermined*	ASTACIO CORREA, ILEANA PO BOX 1394 SALINAS, PR 00751	06/07/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	49797	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
8 BERRIOS RIVERA, AIXA 88 ZORZAL BO CUCHILLAS MOROVIS, PR 00687	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	63069	\$ 18,000.00	BERRIOS RIVERA, AIXA #88 ZORZAL BO. CUCHILLAS MOROVIS, PR 00687	07/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	154242	\$ 18,000.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
9 BERRIOS RIVERA, AIXA #88 ZORZAL BO CUCHILLAS MOROVIS, PR 00687	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	95396	\$ 50,000.00	BERRIOS RIVERA, AIXA #88 ZORZAL BO. CUCHILLAS MOROVIS, PR 00687	07/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	154242	\$ 18,000.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
10 CASIANO JUSINO, HAROLD DAMARIS QUINONES VARGEAS PO BOX 429 CABO ROJO, PR 00623	09/14/21	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	179590	\$ 26,943.40	CASIANO JUSINO, HAROLD DAMARIS QUINONES VARGAS PO BOX 429 CABO ROJO, PR 00623	07/08/21	17 BK 03283-LTS / Commonwealth of Puerto Rico	179441	\$ 26,943.40*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									

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11 CASTRO HERNANDEZ, WILLIAM 26 CALLE DIEGO DEYNES MOCA, PR 00676	07/05/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	146418	Undetermined*	CASTRO HERNANDEZ, WILLIAM 26 CALLE DIEGO DEYNES MOCA, PR 00676-4812	07/05/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	141782	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
12 CASTRO RODRIGUEZ, NORMA IRIS GRENAL 461 CALLE 13 DORADO, PR 00646	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	120700	\$ 24,000.00*	CASTRO RODRIGUEZ, NORMA IRIS ARENAL 461 CALLE 13 DORADO, PR 00646	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	111128	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
13 CINTRON HERNANDEZ, VICTOR L VILLA RICA, GLADYS AE-7 BAYAMON, PR 00959	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	174557	Undetermined*	CINTRON HERNANDEZ, VICTOR L VILLA RICA AE-7 GLADYS BAYAMON, PR 00959	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	174560	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
14 COTTO MERCED, MIRTA L PO BOX 1236 CIDRA, PR 00739	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	120126	Undetermined*	COTTO MERCED, MIRTA LUZ P.O. BOX 1236 CIDRA, PR 00739	12/31/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	178989	\$ 40,800.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
15 DIAZ FERNANDEZ, HECTOR R PO BOX 10436 PONCE, PR 00732	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	131301	Undetermined*	DIAZ FERNANDEZ, HECTOR R. P.O. BOX 10436 PONCE, PR 00732	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	129941	\$ 19,200.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									

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16 DIAZ PAGAN, ELBA IRIS PO BOX 1308 PATILLAS, PR 00723	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	113809	Undetermined*	DIAZ PAGAN, ELBA IRIS P.O. BOX 1308 PATILLAS, PR 00723	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	162945	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
17 GARCIA CORALES, ADA AMPARO URB LEVITTVILLE CALLE MINERVA SD-5 LEVITTOWN, PR 00949	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	142342	Undetermined*	GARCIA CORALES, ADA AMPARO URB. LEVITTVILLE CALLE MINERVA SD-5 LEVITTOWN, PR 00949	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	159706	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
18 GONZALEZ RUIZ, HELEN F-4 4 VILLAS DE CASTRO CAGUAS, PR 00725	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	139009	Undetermined*	GONZALEZ RUIZ, HELEN F-4 4 VILLAS DE CASTRO CAGUAS, PR 00725-4614	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	152474	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
19 GUTIERREZ DE JESUS, TERESA URB. TREASURE VALLEY AVE. LAS AMERICAS K15 CIDRA, PR 00739	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	81992	Undetermined*	GUTIERREZ DE JESUS, TERESA URB. TREASURE VALLEY, AVE. LAS AMERICAS, K-15 CIDRA, PR 00739	02/11/21	17 BK 03283-LTS / Commonwealth of Puerto Rico	179097	\$ 37,440.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									

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20 HERNANDEZ NAZARIO, ALMIDA URB. VILLA DEL CARMEN CALLE 7 E6 CIDRA, PR 00739	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	86327	Undetermined*	HERNANDEZ NAZARIO, ALMIDA URBANIZACION VILLA DEL CARMEN CALLE 7 E6 CIDRA, PR 00739	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	150936	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
21 JIMENEZ RIVERA, IRENES 152 PARC ESPINAL AGUADA, PR 00602-3169	05/21/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	35478	Undetermined*	JIMENEZ RIVERA, IRENES BOESPINAL B2N 152 A AGUADA, PR 00602	05/24/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	31350	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
22 JUSINO, HAROLD CASIANO DAMARIS QUINONES VARGAS PO BOX 429 CABO ROJO, PR 00623	09/14/21	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	179589	\$ 26,943.40	CASIANO JUSINO, HAROLD DAMARIS QUINONES VARGAS PO BOX 429 CABO ROJO, PR 00623	07/08/21	17 BK 03283-LTS / Commonwealth of Puerto Rico	179441	\$ 26,943.40*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
23 LEON VAZQUEZ, FELIX PO BOX 10007 SUITE 133 GUAYAMA, PR 00785	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	144054	Undetermined*	LEON VAZQUEZ, FELIX PO BOX 10, 007 SUITE 133 GUAYAMA, PR 00785	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	101623	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
24 MARTINEZ GERENA, JUAN HC 3 BOX 11988 YABUCOA, PR 00795	05/18/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	167958	\$ 61,453.23	MARTINEZ GERENA, JUAN HC 03 BOX 11988 YABUCOA, PR 00767	05/18/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	17600	\$ 61,453.23*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									

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25 ORTIZ RUIZ, FLOR MARIA VILLAS SAN AGUSTIN P 17 CALLE 10 BAYAMON, PR 00959	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	111224	\$ 82,000.00*	ORTIZ RUIZ, FLOR MARIA VILLAS SAN AGUSTIN P 17 CALLE 10 BAYAMON, PR 00959	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	56739	\$ 82,000.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
26 QUIJANO RAMOS, ZAYDA BONNEVILLE HEIGHTS 31 CALLE LAS PIEDRAS CAGUAS, PR 00727	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	113202	\$ 1,500.00	QUIJANO RAMOS, ZAYDA BONNEVILLE HEIGHTS 31 CALLE LAS PIEDRAS CAGUAS, PR 00727	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	79027	\$ 3,000.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
27 QUILES MORENO, ALEXANDER HC 2 BOX 7565 CAMUY, PR 00627	06/05/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	35196	\$ 1,560.00*	QUILES MORENO, ALEXANDER HC 2 BOX 7565 CAMUY, PR 00627	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	80866	\$ 50,000.00*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
28 REYES MATOS, CECILIO URB. MONTE BRISAS CALLE K L-50 FAJARDO, PR 00738	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	105616	Undetermined*	REYES MATOS, CECILIO MONTE BRISAS 1 L 50 CALLE K FAJARDO, PR 00738	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	98614	\$ 40,000.00*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
29 RIVERA NEGRON, ZULMA D. PO BOX 868 NARANJITO, PR 00719	06/27/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	117403	\$ 20,000.00*	RIVERA NEGRON, ZULMA D. P.O. BOX 868 NARANJITO, PR 00719	06/27/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	74147	\$ 20,000.00*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									

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30 RIVERA RAMOS, ANA R. 41 COLL Y TOSTE MAYAGUEZ, PR 00682	07/02/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	141892	\$ 2,400.00	RIVERA RAMOS, ANA ROSA 41 COLL Y TOSTE MAYAGUEZ, PR 00682	07/02/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	115248	\$ 2,400.00
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
31 SANCHEZ CASTRO, DIANA EXT. VILLA BUENA VENTURA #508 CALLE DIAMANTE YABUCOA, PR 00767	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	118658	\$ 50,000.00*	SANCHEZ CASTRO, DIANA EXT. VILLA BUENA VENTURA #508 CALLE DIAMANTE YABUCOA, PR 00767	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	121769-1	\$ 13,298.49*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
32 SANCHEZ RIVERA, WILLIAM BO CACAO ALTO PO BOX 939 PATILLAS, PR 00723	09/23/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	175912	Undetermined*	SANCHEZ RIVERA, WILLIAM P.O. BOX 939 PATILLAS, PR 00723	12/26/19	17 BK 03283-LTS / Commonwealth of Puerto Rico	172887	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
33 SURILLO RUIZ, YOLANDA HC#15 BOX 15919 HUMACAO, PR 00791	07/06/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	153010	Undetermined*	SURILLO RUIZ, YOLANDA HC #15 BOX 15919 HUMACAO, PR 00791	07/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	157974	Undetermined*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									
34 VEGA DE JESUS, IVAN URB STARLIGHT 4639 CALLE RIGEL PONCE, PR 00717-1443	03/21/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	3896	Undetermined*	VEGA DE JESUS, IVAN CALLE ROOSEVELT 3222 BDA. BALDORIOTY PONCE, PR 00728	11/18/19	17 BK 03283-LTS / Commonwealth of Puerto Rico	177718	\$ 35,000.00*
Reason: Duplicate liability filed against Debtor Employees Retirement System of the Government of the Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Commonwealth of Puerto Rico.									